IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

ITR No.16 of 1999
Date of decision:14.11.2006

Commissioner of income tax, Chandigarh

....Petitioner

versus

Justice N.K.Sodhi, Chandigarh

....Respondent

CORAM: HON'BLE MR. JUSTICE ADARSH KUMAR GOEL
HON'BLE MR. JUSTICE RAJESH BINDAL

Present: Mr. SK Garg Narwana, Advocate, for the revenue.
Mr. ML Garg, Advocate and Mr. Akshay Bhan, Advocate, for the respondent.

JUDGMENT:

Following question of law has been referred for the opinion of this Court by the Income Tax Appellate Tribunal, Chandigarh Bench, Chandigarh, (for short, 'the Tribunal), arising out of its order dated 23.4.1998 in ITA No.118/Chandi/94, for the assessment year 1992-93:-

> "Whether, on the facts and in the circumstances of the case, the Tribunal was right in law in holding that arrears of professional fees received after discontinuance of the legal profession are not taxable under section 176(4) of the Income Tax Act, 1961?"

The Tribunal has followed its order in the case of Justice Kuldip Singh v. ITO, giving rise to ITR Nos.292 and 293 of 1995 **(The Commissioner of Income Tax, Patiala v. Mr. Justice Kuldip Singh, Chandigarh),** which has been decided by a separate order passed today,

wherein the question referred has been answered against the revenue and in favour of the assessee.

In view of the above, the question referred is answered against the revenue and in favour of the assessee.

Reference is disposed of accordingly.

(Adarsh Kumar Goel)
Judge

November 14, 2006
'gs'

(Rajesh Bindal)
Judge